United Nations A/54/506

General Assembly

Distr.: General
27 October 1999

Original: English

Fifty-fourth session
**Fifth Committee**
Agenda item 117

# Financial reports and audited financial statements, and reports of the Board of Auditors

## Report of the Fifth Committee

*Rapporteur*: Mr. Jan **Jaremczuk** (Poland)

## I. Introduction

1. At its 3rd plenary meeting, on 17 September 1999, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-fourth session the item entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 7th meeting, on 15 October 1999. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary record (A/C.5/54/SR.7).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 1997 to 30 June 1998, and report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1998 (A/53/932);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions on United Nations peacekeeping operations (A/53/940).

[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5), vol. II.

99-31825 (E) 271099

## II. Consideration of draft resolution A/C.5/54/L.9

4. At the 7th meeting, on 15 October, the representative of Panama, Vice-Chairman of the Committee and coordinator of the informal consultations on the agenda item, introduced a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/54/L.9).

5. At the same meeting, the Committee adopted draft resolution A/C.5/54/L.9 without a vote (see para. 6).

## III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

### Financial reports and audited financial statements, and reports of the Board of Auditors

*The General Assembly*,

*Reaffirming* its resolutions 50/222 of 11 April 1996, 51/218 E of 17 June 1997 and 52/212 B of 31 March 1998,

*Having considered* the report of the Board of Auditors on peacekeeping operations,[2] the related report of the Advisory Committee on Administrative and Budgetary Questions[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1998,[4]

1. *Endorses* the recommendations of the Board of Auditors contained in its report,[1] subject to the provisions of the present resolution;

2. *Decides* to consider the recommendations of the Board of Auditors on contingent-owned equipment and the recommendation contained in paragraph 70 of its report under agenda item 151 (a), "Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations: financing of the United Nations peacekeeping operations".

---

[2] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5), vol. II.

[3] A/53/940.

[4] A/53/932.